

2015 APPLICATION FOR EXEMPTION OF FARM MACHINERY AND EQUIPMENT TO BE FILED WITH CLARK COUNTY PERSONAL PROPERTY LISTING

Under RCW 84.36.630, all qualifying farm machinery and equipment is exempt only from the state property tax. A claim for exemption must be submitted ANNUALLY with the personal property listing in the county for which the listing is made.

QUALIFYING machinery and equipment must be: (1) owned by an active farmer, (i.e., someone who is in the business of farming), and (2) the equipment must have been used in the business of farming during each year the claim for exemption is made. Additionally, equipment claimed for exemption must also have been used EXCLUSIVELY in growing, raising, or producing agricultural products. Equipment NOT QUALIFYING includes: (1) equipment used to produce products used as ingredients of a manufacturing process, (2) equipment used in growing, raising, or producing agricultural products for a person's own consumption, (3) equipment used in the selling of animals from stockyards, slaughter houses, and packing houses, and (4) equipment used in cultivating or raising timber. Additionally, the production, processing, and sale of marijuana and related products is not considered farming or agriculture in the State of Washington. For a listing of qualifying farming activities, refer to RCW 82.04.213 and RCW 15.85.020.
<http://www.leg.wa.gov>

Applicant's Name: _____

Address: _____

City, State, Zip: _____

Personal Property Claimed (Must have been used exclusively in farming in year claimed)

Property Location Where Farming is Performed: _____

Listing and Description of Personal Property Claimed for Exemption (If more space is needed, a separate listing may be attached):

Equipment Description	Year of Acquisition	Purchase Price (less sales tax)
_____	_____	_____
_____	_____	_____
_____	_____	_____

Qualification Questionnaire

Type of Farming: (e.g., dairy, wheat, livestock, etc.) _____

Are you currently engaged in the business of growing, raising, or producing agricultural products? ☐ Yes ☐ No

Do you farm upon lands you own or that you have a present right of possession? ☐ Yes ☐ No

Do you grow or produce agricultural products that are for sale? ☐ Yes ☐ No

Do you consider yourself to be a "farmer" as defined in RCW 82.04.213(2), below? ☐ Yes ☐ No

"Farmer" means any person engaged in the business of growing, raising, or producing, upon the person's own lands or upon the lands in which the person has a present right of possession, any agricultural product to be sold. 'Farmer' does not include a person growing, raising, or producing such products for the person's own consumption; a person selling any animal or substance obtained therefrom in connection with the person's business of operating a stockyard or a slaughter or packing house; a person in respect to the business of taking, cultivating, or raising timber."

Is a personal property listing filed or attached for the claim year, listing all farm equipment? ☐ Yes ☐ No

Certification

I certify under penalty of perjury under the laws of the state of Washington that the above described farm machinery and equipment is used exclusively in growing, raising, or producing agricultural products during the calendar year for which the claim for exemption is made. I further certify that the statements made in this application are true and correct.

Date

Signature

For Assessor Use Only:

Owner: _____

Personal Property ID Number: _____